

REPORT ON SPECIAL INVESTIGATION  
OF THE  
CITY OF ARCADIA

FOR THE PERIOD  
DECEMBER 1, 2012 THROUGH MARCH 31, 2016

## Table of Contents

	<u>Page</u>
INDEPENDENT ACCOUNTANT'S REPORT	1
INVESTIGATIVE SUMMARY:	
Background Information	3
Detailed Findings	4
Recommended Control Procedures	5
EXHIBITS:	
	<u>Exhibit</u>
Summary of Findings	A 7
Payroll Information for Debra Loftus	B-E 8-11

# Gronewold, Bell, Kyhnn & Co. P.C.

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS AND FINANCIAL CONSULTANTS

1910 EAST 7th STREET BOX 369  
ATLANTIC, IOWA 50022-0369  
(712) 243-1800  
FAX (712) 243-1265  
CPA@GBKCO.COM

MARK D. KYHNN  
DAVID L. HANNASCH  
KENNETH P. TEGELS  
CHRISTOPHER J. NELSON  
DAVID A. GINTHER

## INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Mayor and Members  
of the City Council

As a result of concerns regarding certain disbursements and at your request, we conducted a special investigation of the City of Arcadia. We have applied certain tests and procedures to selected financial transactions of the City for the period December 1, 2012 through March 31, 2016, unless otherwise specified. Based on a review of relevant information and discussions with City officials and personnel, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in the City's bank accounts to identify any unusual activity.
- (3) Confirmed payments to the City by the State of Iowa and Carroll County to determine if they were properly deposited to the City's bank accounts during the period of July 1, 2015 through June 30, 2016.
- (4) Examined utility billing and collection records to determine if collections were properly accounted for and deposited, and performed analytical procedures to determine the reasonableness of the utility revenues during the period of July 1, 2015 through June 30, 2016.
- (5) Obtained and reviewed images of redeemed checks issued from the City's bank accounts for reasonableness. We also examined certain disbursements to determine if they were for appropriate purposes, properly approved, and supported by adequate documentation.
- (6) Reviewed payments from the City's bank accounts to the former City Clerk, Debra Loftus, and another employee to determine if the payments were appropriate, properly approved, and supported by adequate documentation. We also determined whether the payments were for payroll or reimbursements. For payroll payments, we determined if the number and amounts of the payments were appropriate.
- (7) Examined payroll tax reports (Form 941) submitted to the IRS to compare the amount of wages and computed tax remitted to the IRS for Ms. Loftus during the period of December 1, 2012 through March 31, 2016.

To the Honorable Mayor and Members  
of the City Council

- (8) Examined reports submitted to Iowa Public Employees' Retirement System (IPERS) to compare the amount of wages and contributions reported and remitted to IPERS for Ms. Loftus during the period of December 1, 2012 through March 31, 2016.
- (9) Reviewed available City Council meeting minutes to identify significant actions and to determine if certain payments were properly approved.

These procedures identified \$13,424.12 of improper disbursements. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and Exhibits A through E of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the City of Arcadia, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Iowa Division of Criminal Investigation, the Carroll County Attorney's Office, and the Iowa Attorney General's Office.

*Gumewald, Ben, February 6, P.C.*

Atlantic, Iowa  
January 31, 2017

City of Arcadia  
Investigative Summary

**Background Information**

The City of Arcadia is located in Carroll County and has a population of approximately 500. The City employs a City Clerk who is responsible for the business operations of the City. Debra Loftus began employment with the City as the City Clerk on November 19, 2012. As the City Clerk, Ms. Loftus was responsible for the following functions:

- Receipts - collecting, posting to the accounting records, and preparing and making bank deposits,
- Disbursements - making certain purchases, receiving certain goods and services, presenting proposed disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing and distributing checks, and posting to the accounting records,
- Payroll - calculating payroll amounts; preparing, signing, and distributing checks or making arrangements for deposits to be made electronically to employees' personal bank accounts; and posting payments to the accounting records,
- Bank accounts - receiving and reconciling monthly bank statements to accounting records, and
- Reporting - preparing City Council meeting minutes and financial reports, including monthly reports and the Annual Financial Reports.

Hours at City Hall were from 8:00 a.m. to 12:00 p.m. Monday through Friday. In addition to being at City Hall during the hours it was open, the City Clerk was to attend all City Council meetings. According to former and current City Council members we spoke with, the City Clerk was not expected to work more than 20 hours per week. The City Clerk was paid a bi-monthly salary.

The City maintains several bank accounts. According to former City Council members we spoke with, the monthly bank statements were not reviewed by members of the City Council.

The City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Carroll County and remitted to the City. Revenue is also received from customers for water, sewer, and garbage services. The City receives payments from the State and County electronically. All other payments are collected through the mail, in person, or in the collection box at City Hall.

All City disbursements are to be made by check. All disbursements are to be supported by invoices or other documentation obtained by or submitted to the City Clerk. Each month, the City Clerk is to prepare a listing of bills to be paid and provide the listing to the City Council for approval. After the City Council approves the bills, the City Clerk is to prepare and sign the checks. The Mayor would then sign the checks as a second signature.

As the City Clerk, Ms. Loftus was also responsible for preparing payroll payments to all City employees, including herself. City employees were paid bi-monthly.

Ms. Loftus resigned as the City Clerk in January, 2016, and provided training to the subsequent City Clerk during February and March, 2016.

During the course of performing an audit of the City's financial statements for the year ended June 30, 2016, the subsequent City Clerk and Mayor expressed concerns about the propriety of the wages that were paid to the previous City Clerk, Debra Loftus.

As a result of the concerns identified, Gronewold, Bell, Kyhnn & Co. P.C. was requested to review the City's financial transactions. We performed the procedures detailed in the Independent Accountant's Report for the period December 1, 2012 through March 31, 2016.

### **Detailed Findings**

The procedures performed identified \$13,424.12 of improper disbursements. The \$13,424.12 of improper disbursements identified include \$11,516.21 of payments made to Ms. Loftus for gross wages, \$881.05 and \$1,026.86 for excess payroll taxes and IPERS contributions, respectively, based on the unauthorized gross wages.

### **IMPROPER DISBURSEMENTS**

We reviewed disbursements from the City's bank accounts for the period December 1, 2012 through March 31, 2016. Based on our review of the available supporting documentation, the vendor, the frequency and amount of the payments, discussions with City officials, and approved disbursement listings, all vendor payments tested and all expense reimbursements to the City Clerk were properly supported as reasonable for City operations.

Unauthorized Payroll to Debra Loftus - As previously stated, Ms. Loftus became the City Clerk on November 19, 2012. Her authorized wages are summarized below in Table 1. Ms. Loftus was authorized to be paid an hourly rate up to 20 hours per week.

#### **Authorized Wages**

**Table 1**

<u>Time Period</u>	<u>Hourly Rate</u>	<u>Hours per Week</u>	<u>Calculated Bi-Monthly Wage</u>
12/01/2012 - 06/30/2013	\$ 12.00	20	\$ 520.00
07/01/2013 - 06/30/2014	\$ 13.00	20	\$ 563.33
07/01/2014 - 06/30/2015	\$ 14.00	20	\$ 606.67
07/01/2015 - 03/31/2016	\$ 14.50	20	\$ 628.33

As part of her duties, Ms. Loftus prepared the payroll for herself and all City employees. The information Ms. Loftus recorded in the payroll system for herself during her employment with the City is summarized in Exhibits A through E.

By comparing the payroll records for Ms. Loftus to the authorized bi-monthly payroll amounts, we were able to determine that Ms. Loftus paid herself amounts in excess of the authorized bi-monthly wage amounts in each of the fiscal years for which she was employed as the City Clerk. No time cards were available to document or support the hours that Ms. Loftus was paid. In addition, we were not able to identify any documentation in the City Council minutes authorizing the compensation of additional hours worked in excess of the authorized 20 hours per week. Based on our discussions with City Council members, there was no recollection of the Council approving additional hours and compensation for the City Clerk. Exhibits A through E identify that Ms. Loftus paid herself \$11,516.21 of unauthorized wages during her employment as City Clerk.

FICA Tax Contributions - The \$11,516.21 of unauthorized gross wages identified in the payroll system and reported in Exhibits A through E resulted in \$881.05 of excess FICA tax contributions by the City. As a result, the \$881.05 is included in Exhibits A through E as unauthorized and improper disbursements.

IPERS Retirement Plan Contributions - The \$11,516.21 of unauthorized gross wages identified in the payroll system and reported in Exhibits A through E resulted in \$1,026.86 of excess IPERS retirement plan contributions by the City. As a result, the \$1,026.86 is included in Exhibits A through E as unauthorized and improper disbursements.

### **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the City of Arcadia to perform bank reconciliations and process receipts, disbursements, and payroll. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be identified within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the City's internal controls.

- A. Segregation of Duties - An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The former City Clerk had control over each of the following areas:
- (1) Receipts - collecting, posting to the accounting records, and preparing and making bank deposits,
  - (2) Disbursements - making certain purchases, receiving certain goods and services, presenting proposed disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing and distributing checks, and posting to the accounting records,

- (3) Payroll - calculating payroll amounts; preparing, signing, distributing checks and posting payments to the accounting records,
- (4) Bank accounts - receiving and reconciling monthly bank statements to accounting records, and
- (5) Reporting - preparing City Council meeting minutes and financial reports, including monthly reports and the Annual Financial Reports.

Recommendation - We realize segregation of duties is difficult with a limited number of staff. However, the duties within each function listed above should be segregated between the City Clerk, the Mayor, and City Council members. In addition, the Mayor and City Council members should review financial records, perform reconciliations, and examine supporting documentation for accounting records on a periodic basis. The review or reconciliation should be documented by the signature or initials of the reviewer and the date of the review.

Also, bank statements should be delivered to an official who does not collect or disburse City funds. The bank statements should be reviewed in a timely manner for unusual activity. Bank reconciliations should be performed monthly and should be reviewed by someone independent of other financial responsibilities. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

- B. Payroll - The City did not require time cards to be prepared by its employees for the preparation of the City's bi-monthly payroll. In addition, there was no independent review and approval of the employees' hours worked or gross wages.

Recommendation - Procedures should be established to ensure the accuracy of the City's payroll. The Mayor or a City Council member should review and approve employee time cards, and recompute gross wages based on the approved hours worked and authorized rate of pay for each payroll. The reviews and computations should be documented by the signature or initials of the reviewer and the date of the review.



## EXHIBITS

## City of Arcadia

## Summary of Findings

Fiscal Year Totals for the Period of December 1, 2012 through March 31, 2106

	<u>Authorized Hourly Rate</u>	<u>Gross Wages Paid</u>	<u>Computed Authorized Wages</u>	<u>Unauthorized Wages</u>	<u>Unauthorized Hours Paid</u>	<u>Excess Payments on Unauthorized Wages</u>		<u>Total Unauthorized Payments</u>
						<u>FICA Tax</u>	<u>IPERS</u>	
FY 2013	\$ 12.00	7,589.50	6,953.00	636.50	53.04	48.70	55.20	740.40
FY 2014	\$ 13.00	17,033.38	13,975.00	3,058.38	235.26	233.96	273.14	3,565.48
FY 2015	\$ 14.00	19,824.00	14,980.00	4,844.00	346.00	370.61	432.66	5,647.27
FY 2016	\$ 14.50	13,100.25	10,122.92	2,977.33	205.33	227.78	265.86	3,470.97
		<u>\$ 57,547.13</u>	<u>\$ 46,030.92</u>	<u>\$ 11,516.21</u>	<u>839.64</u>	<u>\$ 881.05</u>	<u>\$ 1,026.86</u>	<u>\$ 13,424.12</u>

City of Arcadia

Payroll Information for Debra Loftus  
For the Period of December 1, 2012 through June 30, 2013

Pay Date	From Payroll System						Net Wages
	Gross Wages	Withholdings					
		Soc Sec	Medicare	FW	SW	IPERS	
12/10/2012	365.04	15.33	5.29	23.35	3.28	21.10	296.69
12/21/2012	264.96	11.13	3.84	13.92	3.23	15.31	217.53
Subtotal	630.00	26.46	9.13	37.27	6.51	36.41	514.22
1/9/2013	479.04	29.80	6.95	38.05	14.22	27.69	362.33
1/23/2013	486.00	30.23	7.05	39.03	14.22	28.09	367.38
2/8/2013	591.00	36.76	8.57	53.87	14.28	34.16	443.36
2/22/2013	432.96	26.93	6.28	31.54	3.07	25.03	340.11
3/8/2013	572.00	35.58	8.29	48.72	15.44	33.06	430.91
3/22/2013	572.00	35.58	8.29	48.72	15.44	33.06	430.91
4/8/2013	604.50	37.60	8.77	53.31	15.45	34.94	454.43
4/22/2013	572.00	35.58	8.29	48.72	15.44	33.06	430.91
5/8/2013	669.50	41.64	9.71	62.50	15.49	38.70	501.46
5/22/2013	849.50	52.84	12.32	87.94	15.59	49.10	631.71
6/8/2013	598.00	37.20	8.67	52.39	15.45	34.56	449.73
6/21/2013	533.00	33.15	7.73	43.20	15.41	30.81	402.70
Subtotal	6,959.50	432.89	100.92	607.99	169.50	402.26	5,245.94
FY Total	\$ 7,589.50	\$ 459.35	\$ 110.05	\$ 645.26	\$ 176.01	\$ 438.67	\$ 5,760.16

\* - Additional authorized wages of \$245 for attending City Council meetings is believed to be included in the gross wages amount paid on 5/22/2013.

Exhibit B

Computed Authorized Wages	Unauthorized Wages	Unauthorized Hours Paid	Excess Payments on Unauthorized Wages		Total Unauthorized Payments
			FICA Tax	IPERS	
365.04	-	-	-	-	-
264.96	-	-	-	-	-
630.00	-	-	-	-	-
479.04	-	-	-	-	-
486.00	-	-	-	-	-
520.00	71.00	5.92	5.43	6.16	82.59
432.96	-	-	-	-	-
520.00	52.00	4.33	3.98	4.51	60.49
520.00	52.00	4.33	3.98	4.51	60.49
520.00	84.50	7.04	6.46	7.33	98.29
520.00	52.00	4.33	3.98	4.51	60.49
520.00	149.50	12.46	11.44	12.96	173.90
520.00	329.50	27.46	25.21	28.57	383.28
245.00 *	(245.00)	(20.42)	(18.74)	(21.24)	(284.98)
520.00	78.00	6.50	5.97	6.76	90.73
520.00	13.00	1.08	0.99	1.13	15.12
6,323.00	636.50	53.04	48.70	55.20	740.40
\$ 6,953.00	\$ 636.50	53.04	\$ 48.70	\$ 55.20	\$ 740.40

City of Arcadia

Payroll Information for Debra Loftus  
For the Period of July 1, 2013 through June 30, 2014

<u>Pay Date</u>	From Payroll System						<u>Net Wages</u>
	<u>Gross Wages</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>FW</u>	<u>SW</u>	<u>IPERS</u>	
7/8/2013	572.00	35.58	8.29	48.57	15.44	34.03	430.09
7/19/2013	646.75	40.23	9.38	59.12	15.48	38.48	484.06
8/8/2013	1,145.63	71.26	16.61	129.50	35.45	68.16	824.65
8/22/2013	617.50	38.41	8.95	54.99	15.46	36.74	462.95
9/30/2013	572.00	35.58	8.29	48.57	15.44	34.03	430.09
9/30/2013	624.00	38.81	9.05	55.91	15.46	37.13	467.64
10/9/2013	669.50	41.64	9.71	62.32	15.49	39.84	500.50
10/23/2013	611.00	38.00	8.86	54.07	15.46	36.35	458.26
11/8/2013	676.00	42.05	9.80	63.24	15.49	40.22	505.20
11/22/2013	624.00	38.81	9.05	55.91	15.46	37.13	467.64
12/2/2013	245.00	15.24	3.55	12.00	3.22	14.58	196.41
12/6/2013	624.00	38.81	9.05	55.91	15.46	37.13	467.64
12/18/2013	572.00	35.58	8.29	48.57	15.44	34.03	430.09
Subtotal	8,199.38	510.00	118.88	748.68	208.75	487.85	6,125.22
1/10/2014	676.00	42.05	9.80	63.24	15.49	40.22	505.20
1/27/2014	572.00	35.58	8.29	48.57	15.44	34.03	430.09
2/6/2014	676.00	42.05	9.80	63.24	15.49	40.22	505.20
2/21/2014	624.00	38.81	9.05	55.91	15.46	37.13	467.64
3/7/2014	756.00	47.02	10.96	74.53	15.54	44.98	562.97
3/24/2016	756.00	47.02	10.96	74.53	15.54	44.98	562.97
4/8/2014	756.00	47.02	10.96	74.53	15.54	44.98	562.97
4/25/2014	756.00	47.02	10.96	74.53	15.54	44.98	562.97
5/8/2014	756.00	47.02	10.96	74.53	15.54	44.98	562.97
5/28/2014	728.00	45.28	10.56	70.58	15.52	43.32	542.74
6/6/2014	756.00	47.02	10.96	74.53	15.54	44.98	562.97
6/25/2014	210.00	13.06	3.05	8.71	0.60	12.50	172.08
6/26/2014	812.00	50.51	11.77	82.43	15.57	48.31	603.41
Subtotal	8,834.00	549.46	128.08	839.86	186.81	525.61	6,604.18
FY Total	\$ 17,033.38	\$ 1,059.46	\$ 246.96	\$ 1,588.54	\$ 395.56	\$ 1,013.46	\$ 12,729.40

\* - Additional authorized wages for attending City Council meetings.

Exhibit C

Computed Authorized <u>Wages</u>	Unauthorized <u>Wages</u>	Unauthorized <u>Hours Paid</u>	Excess Payments on Unauthorized Wages		Total Unauthorized <u>Payments</u>
			<u>FICA Tax</u>	<u>IPERS</u>	
563.33	8.67	0.67	0.66	0.77	10.10
563.33	83.42	6.42	6.38	7.45	97.25
563.33	582.30	44.79	44.55	52.00	678.85
563.33	54.17	4.17	4.14	4.84	63.15
563.33	8.67	0.67	0.66	0.77	10.10
563.33	60.67	4.67	4.64	5.42	70.73
563.33	106.17	8.17	8.12	9.48	123.77
563.33	47.67	3.67	3.65	4.26	55.58
563.33	112.67	8.67	8.62	10.06	131.35
563.33	60.67	4.67	4.64	5.42	70.73
245.00 *	-	-	-	-	-
563.33	60.67	4.67	4.64	5.42	70.73
563.33	8.67	0.67	0.66	0.77	10.10
7,005.00	1,194.38	91.88	91.36	106.66	1,392.40
563.33	112.67	8.67	8.62	10.06	131.35
563.33	8.67	0.67	0.66	0.77	10.10
563.33	112.67	8.67	8.62	10.06	131.35
563.33	60.67	4.67	4.64	5.42	70.73
563.33	192.67	14.82	14.74	17.21	224.62
563.33	192.67	14.82	14.74	17.21	224.62
563.33	192.67	14.82	14.74	17.21	224.62
563.33	192.67	14.82	14.74	17.21	224.62
563.33	192.67	14.82	14.74	17.21	224.62
563.33	164.67	12.67	12.60	14.70	191.97
563.33	192.67	14.82	14.74	17.21	224.62
210.00 *	-	-	-	-	-
563.33	248.67	19.13	19.02	22.21	289.90
6,970.00	1,864.00	143.38	142.60	166.48	2,173.08
\$ 13,975.00	\$ 3,058.38	235.26	\$ 233.96	\$ 273.14	\$ 3,565.48

City of Arcadia

Payroll Information for Debra Loftus  
For the Period of July 1, 2104 through June 30, 2015

<u>Pay Date</u>	From Payroll System						<u>Net Wages</u>
	<u>Gross Wages</u>	<u>Soc Sec</u>	<u>Medicare</u>	<u>FW</u>	<u>SW</u>	<u>IPERS</u>	
7/31/2014	812.00	50.51	11.77	82.43	15.57	48.31	603.41
7/31/2014	812.00	50.51	11.77	82.43	15.57	48.31	603.41
8/31/2014	812.00	50.51	11.77	82.43	15.57	48.31	603.41
8/31/2014	784.00	48.76	11.37	78.48	15.55	46.65	583.19
9/30/2014	812.00	50.51	11.77	82.43	15.57	48.31	603.41
9/30/2014	812.00	50.51	11.77	82.43	15.57	48.31	603.41
10/31/2014	812.00	50.51	11.77	82.43	15.57	48.31	603.41
10/31/2014	756.00	47.02	10.96	74.53	15.54	44.98	562.97
11/30/2014	812.00	50.51	11.77	82.43	15.57	48.31	603.41
11/30/2014	812.00	50.51	11.77	82.43	15.57	48.31	603.41
12/8/2014	812.00	50.51	11.77	82.43	15.57	48.31	603.41
12/8/2014	210.00	13.02	3.05	11.63	-	12.50	169.80
12/24/2014	812.00	50.51	11.77	82.43	15.57	48.31	603.41
Subtotal	9,870.00	613.90	143.08	988.94	186.79	587.23	7,350.06
1/9/2015	812.00	50.51	11.77	82.43	15.57	48.31	603.41
1/20/2015	812.00	50.34	11.77	88.83	23.95	48.31	588.80
2/10/2015	812.00	50.34	11.77	88.83	23.95	48.31	588.80
2/23/2015	812.00	50.34	11.77	88.83	23.95	48.31	588.80
3/10/2015	812.00	50.34	11.77	88.83	23.95	48.31	588.80
3/25/2015	812.00	50.34	11.77	88.83	23.95	48.31	588.80
4/8/2015	812.00	50.34	11.77	88.83	23.95	48.31	588.80
4/24/2015	812.00	50.34	11.77	88.83	23.95	48.31	588.80
5/8/2015	812.00	50.34	11.77	88.83	23.95	48.31	588.80
5/22/2015	812.00	50.34	11.77	88.83	23.95	48.31	588.80
6/10/2015	812.00	50.34	11.77	88.83	23.95	48.31	588.80
6/10/2015	210.00	13.02	3.05	11.63	-	12.50	169.80
6/23/2015	812.00	50.34	11.77	88.83	23.95	48.31	588.80
Subtotal	9,954.00	617.27	144.29	1,071.19	279.02	592.22	7,250.01
FY Total	\$ 19,824.00	\$ 1,231.17	\$ 287.37	\$ 2,060.13	\$ 465.81	\$ 1,179.45	\$ 14,600.07

\* - Additional authorized wages for attending City Council meetings.

Exhibit D

Computed Authorized <u>Wages</u>	Unauthorized <u>Wages</u>	Unauthorized <u>Hours Paid</u>	Excess Payments on Unauthorized Wages		Total Unauthorized <u>Payments</u>
			<u>FICA Tax</u>	<u>IPERS</u>	
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
606.67	177.33	12.67	13.57	15.84	206.74
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
606.67	149.33	10.67	11.42	13.34	174.09
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
210.00 *	-	-	-	-	-
606.67	205.33	14.67	15.71	18.34	239.38
7,490.00	2,380.00	170.00	182.09	212.58	2,774.67
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
606.67	205.33	14.67	15.71	18.34	239.38
210.00 *	-	-	-	-	-
606.67	205.33	14.67	15.71	18.34	239.38
7,490.00	2,464.00	176.00	188.52	220.08	2,872.60
\$ 14,980.00	\$ 4,844.00	346.00	\$ 370.61	\$ 432.66	\$ 5,647.27



City of Arcadia

Payroll Information for Debra Loftus  
For the Period of July 1, 2015 through March 31, 2016

Pay Date	From Payroll System						Net Wages
	Gross Wages	Withholdings					
		Soc Sec	Medicare	FW	SW	IPERS	
7/10/2015	841.00	52.14	12.19	93.18	25.45	50.04	608.00
7/24/2015	841.00	52.14	12.19	93.18	25.45	50.04	608.00
8/8/2015	841.00	52.14	12.19	93.18	25.45	50.04	608.00
8/25/2015	841.00	52.14	12.19	93.18	25.45	50.04	608.00
9/9/2015	841.00	52.14	12.19	93.18	25.45	50.04	608.00
9/25/2015	841.00	52.14	12.19	93.18	25.45	50.04	608.00
10/9/2015	841.00	52.14	12.19	93.18	25.45	50.04	608.00
10/23/2015	841.00	52.14	12.19	93.18	25.45	50.04	608.00
11/9/2015	841.00	52.14	12.19	93.18	25.45	50.04	608.00
11/25/2015	841.00	52.14	12.19	93.18	25.45	50.04	608.00
12/9/2015	841.00	52.14	12.19	93.18	25.45	50.04	608.00
12/14/2015	280.00	17.36	4.06	18.63	0.96	16.66	222.33
12/23/2015	841.00	52.14	12.19	93.18	25.45	50.04	608.00
Subtotal	10,372.00	643.04	150.34	1,136.79	306.36	617.14	7,518.33
1/8/2016	841.00	52.14	12.19	93.18	25.45	50.04	608.00
1/22/2016	841.00	52.14	12.19	93.18	25.45	50.04	608.00
2/9/2016	580.00	35.96	8.41	54.03	12.37	34.51	434.72
3/10/2016	466.25	28.91	6.76	37.25	8.00	27.74	357.59
Subtotal	2,728.25	169.15	39.55	277.64	71.27	162.33	2,008.31
FY Total	\$ 13,100.25	\$ 812.19	\$ 189.89	\$ 1,414.43	\$ 377.63	\$ 779.47	\$ 9,526.64

\* - Additional authorized wages for attending City Council meetings.

Exhibit E

Computed Authorized Wages	Unauthorized Wages	Unauthorized Hours Paid	Excess Payments on Unauthorized Wages		Total Unauthorized Payments
			FICA Tax	IPERS	
628.33	212.67	14.67	16.27	18.99	247.93
628.33	212.67	14.67	16.27	18.99	247.93
628.33	212.67	14.67	16.27	18.99	247.93
628.33	212.67	14.67	16.27	18.99	247.93
628.33	212.67	14.67	16.27	18.99	247.93
628.33	212.67	14.67	16.27	18.99	247.93
628.33	212.67	14.67	16.27	18.99	247.93
628.33	212.67	14.67	16.27	18.99	247.93
628.33	212.67	14.67	16.27	18.99	247.93
628.33	212.67	14.67	16.27	18.99	247.93
280.00 *	-	-	-	-	-
628.33	212.67	14.67	16.27	18.99	247.93
7,820.00	2,552.00	176.00	195.24	227.88	2,975.12
628.33	212.67	14.67	16.27	18.99	247.93
628.33	212.67	14.67	16.27	18.99	247.93
580.00	-	-	-	-	-
466.25	-	-	-	-	-
2,302.92	425.33	29.33	32.54	37.98	495.85
\$ 10,122.92	\$ 2,977.33	205.33	\$ 227.78	\$ 265.86	\$ 3,470.97